

do not subordinate to the authorities of the court, but, on the contrary, may require him to comply with the acts specified in the law, because they have in relation to the court only rights and do not bear any purely procedural duties” [1, p. 620].

Consequently, given that the obligatory subject in each of the above-mentioned legal relationship is the court, they are both combined by the identity of the essential element and form a single entity. As a result, the process becomes internal unity. It should be borne in mind, firstly, that the civil process is a complex legal relationship, which consists of two simpler ones; and secondly, there are three entities in it, but there are no mutual rights and obligations between the two of them, that is, there is no direct procedural legal relationship; and thirdly, the civil process has a pronounced public-law nature, as one of its subjects is a state authority, a court.

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INDIVIDUAL TAX CONSULTATION AND ITS EFFECT ON TAXPAYERS RIGHTS

Serhii Broyakov, postgraduate student

Alexander Golovashevich, PhD in Law, Associate Professor, Research Advisor

Olga Zelinska, PhD in Linguistics, Associate Professor, Language Consultant

Yaroslav Mudryi National Law University

It is the common knowledge nowadays that a public tax consultation is quite important matter. Taxpayers should be aware of how to enjoy their rights and perform obligations. Because of the complexity of the tax legislation it is not an easy task. On the one hand, there is the presumption of knowledge of law (it is believed that everyone knows their rights and obligations), but on the other hand, it is difficult to provide the correct understanding of each aspect of the legislation. In particular it concerns the issues of tax legislation. That is why the individual tax consultation aims to bring certainty to tax enforcement practice. As for the right to receive the individual tax consultation, it can be determined as one of the main taxpayers' right.

In this study the individual tax consultation is understood as a public consultation which is issued by the tax authorities. As for the private tax consultation they do not have such legal nature and cannot cause as substantial legal effect as the public one. The private tax consultation that is given by a private

law firm or some tax advisers is aimed only to inform taxpayers about the scope of their rights and obligations and how they have to perform them. The public individual tax consultation in addition to the informational functions also performs warranty functions. That means what taxpayers who work under the provision of the individual tax consultation cannot be subjected to legal liability. This feature is an obvious advantage of the public individual tax consultation.

The right to receive the individual tax consultation ensures that both public and private interests are taken into consideration. As for public interest, it is realized due to consistent performing obligations by taxpayers (the better the taxpayers are informed about the matters of their tax obligations the more efficiently they can perform their duties). When we talk about a private interest it consists of legal guarantees for non-enforcement of legal liability.

The right to receive the public individual tax consultation is an active right. This follows from the norms of the Tax Code of Ukraine [1]. And this is not only the practice of Ukraine. The Great Britain [2] and Australia [3] have the same institutes. For the realization of that right a taxpayer must take active steps – to apply for an individual tax consultation. Only after receiving the request the tax authority begins to prepare the consultation. This right cannot be realized automatically and by itself. This is due to the need for the personal interest of the taxpayer to get the appropriate counseling. Such approach is related to the personal interest of a taxpayer to receive consultation.

It is unacceptable to create artificial obstacles in the realization of the right to receive tax consultation. Determining a consultation as a complex one and problematic to be provided is not entirely consistent. This kind of approach is related to the fact that “the complexity of an issue” is an estimation concept, which definitely creates risks for the availability of tax consultation services.

It is also inappropriate to discriminate taxpayers on various subcontinent factors in the aspect of: a) realization of the right to receive consultations (procedural discrimination); b) the use of non-identical approaches to the determination of the algorithms of taxpayer’s behavior when answering the questions that taxpayers ask (content discrimination). The right to receive a tax consultation should be available to all taxpayers. The approaches to answering questions should be identical, regardless of any subjective factors.

In this case it is important to realize that a well-informed taxpayer who is clearly aware of his rights and obligations is a guarantee of the proper development of the tax system.

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DOMESTIC VIOLENCE AS GRAVE VIOLATION OF HUMAN RIGHTS

Daria Bykanova, student

Iryna Avdieienko, Phd In Pedagogical Sciences, Language Supervisor:

V. N. Karazin Kharkiv National University, Kharkiv

The relevance of the presented topic is attributable to the current social culture which disapproves of gender inequality as a whole and especially of its most brutal forms, such as violence. The United Nations, being the most influential international organization of our age, has contributed greatly to forming such a climate by keeping up with the most relevant public movements on the matter and providing them with global recognition. We are referring to the projects Me Too and Time's Up in particular.

The Me Too movement originated in October 2017 as a hashtag on Twitter, one of the largest social platforms. People use it in order to share their experiences of sexual assault and harassment, and to highlight critical prevalence of this issue. Eventually this movement initiate police investigations and arrests in the US.

Time's Up, an even newer phenomenon, is a movement against sexual assault and harassment too. This movement was founded on January 1, 2018 by Hollywood celebrities.

In the age of the Internet and pop-culture it seems only organic for such events to finally start influencing international order.

It must be noted that study and discussion of the raised topic is particularly relevant in Ukraine, where the above-mentioned offenses have recently received a lot of governmental attention.

According to the statistical data gathered by the World Health Organization, every third woman (35%) in the world faces either physical and/or sexual violence during her lifetime. In most cases violence is caused by intimate partners. Worldwide, almost one third (30%) of women who have been in a relationship report that they have experienced some form of physical and/or sexual violence by their intimate partner in their lifetime. Globally, as many as 38% of murders of women are committed by a male intimate partner. Violence can negatively effect on women's physical, mental, sexual, and reproductive health, and may increase the risk of acquiring HIV in some settings. Intimate partner and sexual violence are mostly perpetrated by men against women. Children who grow up in families where there is violence may suffer a range of behavioral and emotional disturbances. These can also be associated with perpetrating or experiencing violence later in life.